

Introduced by Senator Knight

December 19, 2014

An act to amend Section 31452 of the Government Code, relating to county employees' retirement.

LEGISLATIVE COUNSEL'S DIGEST

SB 57, as introduced, Knight. The County Employees Retirement Law of 1937.

Existing law exempts the right of a person to a pension, annuity, retirement allowance, return of contributions, and any other right accrued under the County Employees Retirement Law of 1937, among other things, from taxation.

This bill would make a technical, nonsubstantive change to that provision.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 31452 of the Government Code is
2 amended to read:
3 31452. The right of a person to a pension, annuity, retirement
4 allowance, return of contributions, the pension, annuity, or
5 retirement allowance, any optional benefit, any other right accrued
6 or accruing to any person under this chapter, the money in the fund
7 created or continued under this chapter or the California Public
8 Employees' Pension Reform Act of 2013, and any property
9 purchased for investment purposes pursuant to this chapter, are
10 exempt from taxation, including any inheritance tax, whether state,

1 county, municipal, or district. They are not subject to execution
2 or any other process of court whatsoever except to the extent
3 permitted by Section 31603 of this code and Section 704.110 of
4 the Code of Civil Procedure, and are unassignable except as
5 specifically provided in this chapter.

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